

Speculum Mercativum,

THE  
YOUNG MERCHANTS  
GLASS.

Wherein are  
EXACT RULES

WEIGHTS, COINS, MEASURES, EXCHANGES,  
And other Matters Necessary used in

COMMERCE.

AS ALSO

Variety of Merchants Accounts after the Italian Way of  
Debitor and Creditor, in Factorage, Partnership and Barter.

Likewise the Method of Keeping

PURSE BOOKS.

By JOHN EVERY from his Chamber at Barnstaple  
in Devon.

LONDON,  
Printed for William Birch at the Bible, at the Lower-End of Cheap-side, between the  
Pontrey and Bucklers-bury. 1674.



To the Worshipful

JOHN KING  
Merchant

IN

EXON

SIR,

**H**aving Experienced your former Favour,  
and knowing you ready to Countenance all  
Endeavors for the Publick Benefit; You  
having the like affection to the furtherance of Sci-  
ence since your Removal to this City, as you had  
when you were Mayor of Plymouth; I could not  
omit to Present these my Labours as a Tender of  
the many Obligations due from

Your Servant to his Power

JOHN EVERY.

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CHAP.

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## CHAP. I.

## Of Commerce.

**T**HE Omnipotent only wise God, who plenteously adorned this small Globe of the Earth, its Circumference containing 21600 miles, at 6000 Foot to the mile, with variety of Rarities, both for sustenance and delight of man, hath also furnished the great and wide Sea with his Channels (containing the major part of this Orb, with innumerable sort and increase of Fish, some whereof are useful for food, as Cod, Herring, or the like. Othersome for Commodity as Whale for Fins, Grills and Oyl. And the Channels also very Commodious for conveying of Commodities.

On the Land we may contemplate Varieties of Vegetives, each herb differing both in forme and quality from other; whose several uses in Physick and otherwise Diligence and Experience hath by Tradition and Study in a large measure discovered, both of their Roots, Leaves and Seeds: Trees also, their Timber and fruits differing, and several other things apparent both to the eye and frequent use.

Amongst the sensitive beasts of several shapes, natures and qualities, some for Food, as Sheep, Neat, and the like: some for labour, as Camel, Horse, Mule and that sort, and not any useles, but either skin, hair, grease, or something thereof is desirable: But leaving them and the Fowl of the Air, whose uses are well known. The Bowels of the Earth also in many places (and those are most commonly barren in the *Superficies*) do abound with rich sparkling Treasure, as appeareth by the splendid materials thence taken. And all these which are in their manner and kinde indefinite, were by a Power infinite given for the use of Man. But so, since the Fall ordained, that without labour, care and indoltry the profit thereof is not obtained: as *Gen. 3. In laboribus terra Comedes cunctis diebus vite tue.* And further, *In sudore vultus tui vesceris pane.* We may consider, the Earth without indoltry bringeth forth fruitles in stead of fruit: the tame beasts, if not by Mans indoltry preserved, would be devoured by the wilde. And herein doth the excellency of divine Providence in great measure appear: That seeing daily what small increase there is of Neat and Sheep, thousands of them also daily killed for food, and beasts destructive unto them still increasing, by five times as many in a Litter and oftner breeding: yet we are plenteously furnished with the tame, and but few of the wilde seen in comparison of them.

Now as each Countrey aboundeth with variety within its own bounds, so in their several Climates do they often vary one from the other: The one abounding with what is more scarce or better esteemed in the other. And the other again able to supply what in that part may seem deficient. Upon which Productions of Nature also by the ingenuity of their inhabitants, or indoltry of others, are Artificial Commodities effected. And although these places lying under the Latitude of 45 gr. being the semiquadrant, affordeth most plenty of Fruits, Cattel, and the like: And the places on each side extending to the Polar Circle and Tropicks; yet there is also found in *Africa* and *America* between the Tropicks, rich Gums, Spices, Perfumes, Drugs, Gold, precious stones, Pearls, and such as are had in high esteem by us in these Northern parts, which are obtained from the inhabitants by materials and manufactures, in our esteem, of far less value, as Looking-glasses and Beads; or some Commodities more useful for the inhabitants.

Now the knowledge of Commodities wherewith to Traffick in each place, and what to Traffick for, must by Experience in Travel be diligently learned: Or by Correspondence and other Intelligence, a consideration being had to the high or low valuation of each Commodity in each Place, the charge, duties, dangers and means, how the same may be accomplished, so sought for and purchased. And therefore an Estimate is to be duly considered with all inconveniences before it be undertaken, so that although the End be the first and chief thing intended, yet it is last of all attained, and sometime frustrated by rash undertaking.

## CHAP. II.

## Of Commodities.

Commodities, according as to the Qualities they are esteemed, so are they known for goodness by the Senses, as Sight, Smell, Sound, Taste. And some by their Hardness or Softness, as Experience must direct. And so are the Artificial likewise known, wherein they that are versed in the method of their Composure can best adjudge, which to others is a meer Mystery. Yet to some particular Commodities of some Places of *Europe*, leaving a more ample Scrutiny to the Experienced Merchant.

And first, the Commodities of *England* are *Drapery*, *Mineral* and *Fish*.

For *Drapery*, there are of late so many several sorts every day invented, and so deceitfully made, as it is in a manner impertinent, if not impossible, to specify all. But the old *Drapery* were in Breadth, Weight and Measure, as followeth.

	Breadths	Weights	Measures
	Quarters	Lib.	Yards
Clothes			
{ <i>Kent, York and Redding</i>	6 $\frac{1}{2}$	56	30 or 34.
{ <i>Suffolk, Norfolk and Essex</i>	7	80	29 or 32.
{ <i>Worcester, Coventry, Hereford</i>	6 $\frac{1}{2}$	78	30 or 33.
{ <i>Wilt, Oxen, Glocest. Somerset</i>	7	76	29 or 32.
{ <i>Suffolk Sorting Clothes</i>	6 $\frac{1}{2}$	64	23 or 26.
Broads			
{ <i>Taunton, Bridgewater and Dun-</i>	7	30	12 or 13.
{ <i>sters</i>	7	30	12 or 13.
{ <i>Torkshire</i>	4	30	24 or 25.
Kerfies			
{ <i>Devon dozens</i>	4	13	12 or 13.
{ <i>Old Pennistones</i>	5	28	13 or 13.
Narrowlist Western Broadcloths	6	43	25 or 26.

There are likewise Baile of several sorts, some at *Colchester*, some at *Barnstaple*, now much differing from what they were in weight and breadth at first, which is near a total decay and spoil unto all Trade: for whereas sufficient Ware were only to be sealed. Now so many be the Farmers of the Seals and their Alginers. That any one paying the Rate, may have what seals they will, and seal therewith brown Paper, wherefore let the Buyers trust to their skill, and not to the Seals.

But *England* being the Staple of *Drapery*, Providence is much to be admired, That each County within the Nation, and places within the County, affords a different *Drapery* or Manufacture, which another County having the same materials, cannot attain with all their skill and industry.

Their Minerals are *Tynn*, *Lead* and *Cole*, all well known; and the former, namely, *Tynn*, in all parts of the world much esteemed, and might be to the half value of *Silver* accompted and sold, if we did not undervalue the Commodity. Also *Fullers Earth*, which for the especial good of the Nation, is restrained from Exportation, not excluding *Silver*: But the Vein ariseth in *Oar*, so small as will hardly acquit the cost in these Parts, and is thereby neglected.

The *Fish* is either what is taken on our own Coasts, (wherein other Nations to our shame are more industrious then our selves) or else what is taken by our own Nation abroad to their high Commendation, which next to Woollen Manufacture, doth produce greatest profit, viz. *Newfoundland*, *Greenland*, *Virginia*, &c.

*Ireland* not inferior to any place in the world, abounding with *Wool*, *Tallow*, *Hides*, *Beef*, *Butter*, *Cheese*, *Fish*, *Barrel-staves*, and the like. Here is also especial care taken, that the *Wool* be not carried thence unwrought into any Foreign Kingdom, save *England* and the Dominions. The *Cattel*, *Beef* and *Pork* is of late prohibited to be imported, rejoicing the Countrey Farmer, but saddening the poor, who buy *Victuals* dear, it being the first time Gods blessings were counted a Noisance.

*Scotland* hath the like Commodities as *England* or *Ireland*, which *England* hath, and *Ireland* wanteth. Neither in these three are the Commodities of the one exported, as excluded in the other, for they within themselves are furnished with sufficient Plenty, and abounding at present with corn and grain, to supply themselves and other Nations. Thus much for our Native Commodities, Now for Foreign Places.

France



**FRANCE** hath chiefly four principal Commodities, viz. *Corn, Wine, Silk and Linen*, not excluding *Stuffs, Buckrams, Boxes, Combs, Glasses, Paper, Cards, Grain, Harness, Millenary and Haberdashery Wares*, which may be had almost as cheap and better wrought by our Artificers here, and are by statute prohibited to be imported.

**HOLLAND** hath only *Butter and Cheese* for its natural Commodities, besides some *Rod-Iron, Steel, Madder, Lawns and Hopps*. But they of late have brought the Commodities of almost the World over into their power. For their Countrey lying most Commodious to vend their Merchandize into other parts of the *Sound and Germany*, (which is the chief thing in Trade, to know where to sell at the best price: they as Carrier between one Nation and another, have greatly enriched themselves with all Commodities of those *Eastern* parts. Their Dominions also in *Africa* being very large, and scarce any place in the world but they frequent, and return toys for other Commodities more staple.

**PORTUGAL** hath *Salt, Figs, Wine and Oyl*, and some *East-India* Commodities, as *Pepper* and the like. (And since they regained their former Plantations in *Brazil* from the *Hollander* (Sugar and the Confections thereof.)

**SPAIN** of it self produceth only *Fruit, Wine and Oyl* in the south-parts, and *Iron and Spanish Wool* in the North-part, which Wool other Nations buying as well as we, hath much encouraged them in making Drapery, to the prejudice of our own; such ill effect came of those few sheep sent thither as a Present only from hence. But considering the *Spaniards* Power in *America*, it is enriched with *Gold, Silver, Diamonds, Pearls, Coucheneil and Tobacco*. And indeed, the loftiness of that Nation, much scorning labour, maketh Drapery, Fish, and other Commodities sell at a considerable value for their plenty of plate. But he that intends to bring any thence must be very cautious, as also must know the difference between Plate and black money, which riseth and falleth often.

**GERMANY** produceth *Wools, Argol, Steel, Latten, Copper, Reynish VVines and Madder*.

**EASTLAND** produceth *Ashes, Timber, Hides, Leather, Furs, Iron, Hemp, Flax, Wheat, Rye, Pitch and Tarr*.

**DENMARK** furnisheth other Nations, especially the *Hollander*, as also *Swedeland* and *Norway* doth the same, with *Wheat, Rye, Wooll, Deals, Clap-boards, Hoghead-staves, Barks, Masts and Copper*. The *Hollander* having the chiefest correspondence with them.

*Russia* exceeds in *Tallow, Hides, Rich Furs, Ropes, and Cordage*. And although the North of *America* doth afford some fine Furr, yet theirs is finer, their Countrey being colder.

*VVithin the Sireights*, to speak of the *Silk* brought from *Asia* to *Legorn*, and the *Silk* made at *Naples*, the *Glass* at *Venice*, the *Currants* at *Zant*, besides *Oyl, Rice, Soap, Stuffs*. As also the Commodities on the *Larboard-side*, and without, being *Almonds, Dates, Gum, Feathers*, or those of *Guinea* and *Angola*, as *Gums, Drugs, Feathers, Hides, Elephants teeth, Grain, &c.* were very prolixious to discourse, leaving these and the rest to the Merchant trading there. I shall follow the discourse on *VVeights, Measures Long and Concaue, and next Coins*. Only telling in this Close, that there are Bills of all Commodities, their Rates usually are printed in most Mart Towns in *Europe*.

### CHAP. III.

#### Of Weights.

*VVeights* used in *England* are usually two sorts, *Troy* and *Averdupois*; of which *Troy* is chiefly used by the *Goldsmith*, bearing an *Analysis* with fine Commodities, which they usually sold coming from *America*, improperly by rude Seamen called *VVest-India* Commodities, in regard that Countrey from us was esteemed as far as the *Indies* *Infra & extra Gangem*. For the understanding of *Troy-weights*, 100 li is the one hundred or five score pounds, which pound again is divided into 12 ounces, each ounce into 20 drachms, each dr. into 24 grains, and that gr. again into 20 divisions, imaginarily call'd *Mites*, so that 99 li. 11 ou. 19 dr. 23 gr. 19 mites, is the highest in Addition, and the surpluse are added to the former. The like proportion beareth in Subtraction, Multiplication, Division, Reduction and other Rules. This weight was equal with the *sterl.* and now the pound of silver is 3 li. *sterl.* the ounce 5 s. the old penny weight three pence, of which I shall speak more of when I treat of inhancing Coins.

*Averdupois* taken from the *French* to have weight, is the most usual weight in *England* for *Grocery*, and chiefly for all things, (Plate and Jewels excepted) wherein 112 single pounds is the hundred; which also containeth 4 quarters, each quarter cont. 28 lib. and 20 of those hund. esteemed to a Tun, the Addition and Subtraction in the highest standeth 19 C. 3 quarters 27 lib. But the Tunns are not usually distinguished, and therefore is specified in hundreds, only *ad indefinitum*. There are smaller divisions or parts of 16 ounces to the pound, 8 drachms to the ounce, 3 scruples to the drachm, and 20 grains to the scruple, so the highest in denomination leaving the hundreds *ad licitum* standeth thus. 1 C. 3 quarters 27 li. 15 ou. 7 dr. 2 scr. 19 gr. unto which of each, a Unite being added, maketh one of the former. But the most usual Account is kept by hundr. quarters and lib. The Tare on things weighed is usually allowed as to Custom and Agreement; to the Freeman of *London* is allowed 4 lib. in the hund. for *Tre*, sometime 2 lib. for *Clothe*. Now with these Weights 1, 2, 4, 7, 14, 28, 56, may any quantity under a hund. be weighed, which might be made hollow and plac'd one in another. And of smaller weights under a pound, I have seen them so made here, also the mark in *France*. And in Decimals for Calculation, if the *VVeights* were thus compos'd were most absolute for reducing any foreign weights with ours; viz.

The 112 lib. or hund.	112,000	And so the single pound may be divided in like parts, viz.	The pound accounted--1,000
The 56 or half hund.	5,500		8 ounces or half pound--0,500
The 28 or quarter	2,250		4 ou. or quarter--0,250
The 14 lib.	1,125		2 ou. --0,125

Now to know how our 112 lib. being the hund. agreeth with foreign, see how many of theirs equals our. As if 107 lib. *Hambur.* makes 112 lib. *London* then are all others in proportion. Or if by the Decima



final weights, finde 9285 parts to equal their hund. Then is 9285 C. Engl. equal to 10000 *Hamburgs*. And this may be done with all others, but wanting such Weights I never put it in Practice, but give only by supposition to demonstrate the Rule. *Wool-weights* according to the ancient stand. the sack was to contain 365 lib. the Todd 28, the Stowe 14, the Nayl 7, according to weeks, months and years. But now in most places is 16 lib. to the stone, and in *Ireland* 18, so that diligent enquiry is to be made in each place. There is also the Stannery or Tynn-weight, which is 120 lib. of *Averdupois* to the hund. The Apothecaries weight divideth in division from the *Troy-weight*, so that 20 grains is a scruple, and 3 scruples is a drachm, and 8 drachms is the ounce, and 12 ounces is the pound which are chiefly used in Physick.

#### CHAP. IV. Of Long Measure.

THE long Measure in *England* is either the Ell, yard, or parts, by which all Drapery, Linnen and the like are measured: The yard being most in use let it be divided into 100 parts, or by Decimals into 1000 Sec. It will serve also for a general Standard to compute any other measure of any foreign place, as the Ell *Amsterdam* or *Amwerp* being applied, pitcheth on 75. Then I say each 75 *Engl.* is 100 *Dutch*. But suppose the *Alne Mirvis* extendeth the whole and the surpluse again, 315 parts. Then I say 1315 yards *Engl.* is 1000 *Morliss*. Or the *Alne* at *St. Mallo* to be the whole and 50 parts more. Then I say, the 150 yards *Engl.* is 100 at *St. Mallo*. So the Ell extendeth the whole and 25 parts more. Then I say 125 yards is 100 Ells. *Et sic*. There are other Measures, as the Coads for Corn, the Foot for Timber and Planck, the Rodd or Perch for Land, which are mentioned by others.

#### CHAP. V. Of Concave Measure.

Concave Measure are for two sorts of Commodities, wet and dry; for the wet Measures one pound *Troy* should be a wine-pint, 2 the quart, 4 the pottle, 8 the gallon, 63 gall. the Hoghead, 84 a Puncheon, 120 a Pipe or Butt, yet sometimes they differ 4 gall. 252 gall. is accounted a Ton in wine-measure, cont. 231 or 232 Cube-inches to the gall. being 2000 single pounds, the rest for tare. But the Ale or Beer-gall. cont. 288 Cube-inches or 289 *quadr. proxime*, whereof for Ale or Barrel-lopp, 1 gall. is the Firkin, 2 Firkins a half-barrel, 4 Firkins the barrel cont. 32 gall. For Beer 9 gall. is the Firkin, 18 gall. the Kilderkin. 36 gall. the Barrel. 54 gall. the Hoghead. So that one Barrel and one Kilderkin is a Hoghead. In dry measures chiefly used for Corn and Salt one gallon cont. 272 inches Cube which is half a peck *Winch*. And indeed *Winch* measure is or ought to be the standard of *England*, and this Nation ought to have one weight and one measure, yet people will not be weaned from their old Customes, although it causeth trouble and loss: 4 pecks or 8 gall. is the bushel *Winch*. and 36 bushels is a Chaldron *Land* meas. Here note, that although the gall. be one and the same standard-measure throughout *England*, yet the bushel-strike, &c. differ in most places, especially in the West and North-country, and the farther from *London* the more gall. to the bushel. Wherefore strict enquiry is to be made of the number of gall. and must be so computed and bargained for, otherwise a man may receive damage, as the Agent on a *Dutch* vessel, selling corn one voyage at *Portsmouth* at 10 gall. to bushel, went next voyage to *Fowey* in *Cornwall*, and selling it a little higher rate than the former, not agreeing for any sort of bush. was forced to deliver 24 gall. to the bush. being the accustomed measure of that Port to his loss. Now to compute any Measure with ours, is either by filling each with some known measure in water, or with corn, and weigh the Content of each. Salt and Corn will lie closer in a greater measure than a small, so he that buyeth by the bushel hath some profit more then buying by the peck. Now the best way to compute one measure to the other is by difference of Cubical inches contained in each. By the Rule of three Proportionals finde a fourth Revers. As a task cont. 63 gall. wine-measure, being 231 inches, how many gall. containeth it of 288 inches. I say less. If 63 gall. 231 inch 288 inch

231	4	
63	155	Reduced
693	58212	50
1386	5775	
14553	462	
oy 4		
58212		

So that 288:75 multipli. d by 50. 4 is equal square to 231 multiplied by 63: and the like by any other.

Let a Concave-Instrument be square, 5 inch. length and 4 breadth like an oblong: rise the height and keep the same distance, making it tight to hold liquor, then each inch in height makes 20 inch. square. Now having a small Gage-Instrument like a Wire, divided in halves, decimals, &c. put the quantity of liquor therein measured by any foreign measure, it will by the Instrument being therein perpendicularly placed wet, at the quantity of inches or parts graduated. And then allowing for the Instrument work before, as to the Proportion of inches, in Wine, Corn, or Ale-gallon.

#### CHAP. VI. Of Gauging.

THE Rule of Gauging in square measure holdeth as Timber, consisting of a Cube, being length, breadth and depth, so that each multiplied in other produceth the Aggregate. For Round Figures half the Circumference multiplied by half the Diameter, and that again by height giveth the Content. The Diameter to a Hexicon is 17 to 21, but to a Circumference is 7 to 22. Now the vulgar way of *Algors* is this concerning Cask, &c. Take two thirds of the Bung in inches, which added, multiply the product by the Cylinders length, and divide by the inches afore-specified for any the different gallons. To Gage a ship, suppose the Deck with the Keel to make a Triangle reverse. The way is, multiply the length by the breadth, taken in the middle in feet, and that again by the depth, cutting off the two last Figures from the Aggregate, is Tonns. I must commend the *Purchasers Patron*, Composed by Mr. Philips, commoious for Gauging Vessels, measuring Timber, Tables of Annuities, &c.



**M**oney being most generally made of Mineral, but sometime otherwise, is affected by Commodities, be-  
 either Gold or Silver, or else inferior, as Copper or Leather, Beads, or the like, where it is pass-  
 able. But in regard of the first bartering of Commodities for Commodities, some who were to trade inter-  
 with found their more bulky Commodities very importable, which they should bring to purchase other Com-  
 modities without in remote places. So that at last they used Jewels, Bees, Spices and Gold, being finer Ma-  
 terials, a smaller Parcel whereof was estimated at a great value in respect of other things. As Abraham  
 weighing out Place by the Scale for his Purchase of a burying Place, the Ishmaelites Trading with their  
 Spices in Egypt. But in Process of time Kings and Princes within their Territories, set a Value upon them-  
 on, with their Images, Armes and Mottos instamped.

Concerning the Generation of Minerals, there are Springs of water within the bowels of the earth  
 whereof some break forth into the open Air and so by Rivers run into the sea. Others, being suffocated un-  
 der the earth are changed into Mercury, and in Process of time are thence generated into other Metals:  
 and in Climates where the Sun is fervent has to delate it produceth Gold and Silver. But in places where the  
 Cold contriveth, it produceth Copper, Tynn, Iron or the like. Now Coyn is chiefly made of Gold or Silver.  
 The Proportion of Gold to Silver hath been as one to twelve, but as scarcity or plenty is it altereth. It being  
 tedious to describe all sorts of Coyns extant, the Traveller must acquaint himself in each place he cometh  
 where in some places are Books Printed with their formes, weight and valuation. I shall only specify by  
 what Coyns Accompts are kept in some places. And first in England one pound cont. 20 s. each shilling  
 again 12 d. which pence are again divided into Fractions or broken Parts. So that 1 li. 19 s. 11 d. is the  
 highest in Addition or Substraction, no Coyn being higher then pounds, where you may rise beyond appre-  
 hension. The 19 s. 11 d. are fractions to a pound, of a lib. or 12 parts of a shill. So that where you shall  
 see characters of distinction, they are parts of the former the denomination omitted. Here is another de-  
 nomination used, as Marks, Nobles and Groats by the Farmer, according to his Poles to the Acre; and u-  
 sed also for Advertisements as A sizes.

In France the Accompt is kept by Livers, Solz and Deniers Tournois, whereof 12  
 Deniers maketh a Sous and 20 S. ns a Liver 9 li. 19 s. 11 d. which are Fractions as formerly expressed in  
 respect to the Livre. Also three Livers doth make a Crown Tournois, by which some keep their Accompt.  
 As 3 wt. 2 li. 19 s. 11 d. which Crown was valued 6 s. sterl. before the inhansing of Coines from Un Quart  
 de Escue to a Liver. The Exchange runneth only in Crowns. In Holland a shilling is 12 Gros, a pound  
 Flem. is 20 shill. a stiver is 4 doits, a guilder is 20 stivers, a pound Flem. is 6 guilders 3 sti. So that 10  
 stivers is 1 shill. sterl. and 10 guld. a pound sterl. equal to 33 shill. 4 d. Flem. A Duccatoon is 63 stiv.  
 A Piece of Eight R. is 48 stiv. and a Doller is 50 stiv. and these also sometime inhansed. Some keep their  
 Account in pounds, shill. and gros. As 9 l. 19 s. 11 gr. in Addition, Substraction, &c. Others again, by  
 guild. stiv. and doits, as 9 guld. 19 stiv. 3 do. In Spain the Ducat is 375 Marvedies, and a Royal  
 Plate is 34 Marvedies, and 11 Royals is the Duccat, and an old Marvedie cast in upon each Duccat, so  
 their manner of Accompt stands 9 Duc. 10 Roy. 33 Marv. Here is much black money coined, rising  
 and falling so, that a Piece of Eight Royals Plate hath been 11 Royals black money or Villoon. And most  
 Place, coming thence into all other Parts, the Piece of 8 R. is the Standard for other Coins. It being in  
 France 58 sons, in Holland 48 stiv. in England 5 d. Then a 38 sols Tournois, 48 stiv. Flem. and 52 d.  
 sterl. equal to each other. And thus may all moneys and Exchanges be regulated in each place. In Por-  
 tugal 40 Reez maketh a Royal, and 400 Reez a Duccat, and 12 Royals their money hath made a Piece of 8 R.  
 Spanish. But they every year have inhansed their Coins higher and higher, and much new inferior Coins  
 made so, that no one can say what their Coin is in value, or how long it will so continue. Their Accompt  
 are kept by Mill-Reez and Reez, whereof the Mill or thousand is by a tire separated, and so their work is in  
 Integers. As 9 Mill 999 Reez.

CHAP. VIII. Of Exchanges.

**E**xchange was first used in the Carriage of much money, besides the safety and security from Robbers: One  
 man ordering payment in the one place for the like value received in the other. But because between the  
 Remitter and the Drawer there was an advantage of time, and often an advantage of employing money to  
 more Profit in one place then in the other (the Prices of Commodities in each place being a chief Rule)  
 and sometime Money received by Publick Treasurers, or Annual Faires; it at last became a Mystery or pri-  
 vate of ry. The Parr in Exchanges somerick by the Crown stiv. but referring to what is before ex-  
 pressed, the Piece of 8 R. Spanish, is most proper to calculate by. For as it passeth in two distinct Places  
 or Kingdoms, so is their valuation of Coins ea. to other. But for the Reasons above Exchanges go not  
 according to Parr. But as there is a Bill of the Rates of all Commodities, so are the Exchanges of each  
 Mart specified in the end thereof.

Now followeth some Queries resolved. And first for the stile or date. It is to be noted that the date  
 beyond-sea is 10 days before ours in England, or the old stile. Therefore they that hold correspondence  
 with us, use in their Letters and Bills to expresse *si lo novo*. Bills are drawn at sight, Days after sight, U-  
 sance or Usances, and also some at days positive. A Bill payable at sight is very seldom unless for a small  
 value, for no Drawer will presume his Correspondent always furnished. And such if any be need a No-  
 tary present; Days positive are to commence upon the Presenting of the Bill, and so to be accompted to the  
 expiration: A day certain is to be accompted the stile of the place where payable: Usance is to be reck-  
 oned next after the date of the Bill, and the date accompted 10 days before ours by them that use the Gre-  
 gorian Accompt, except those that use the Julian, as we do here see, that a Bill of Exch. dated Jan. 8. New  
 stile, add Decemb. 31. and 8. is 29. from which take 10. is Old stile Dec. 29. so Jan. 29 the Bill drawn  
 at Usance is payable. The half, double and treble Usances are in proportion. A Remitter is he that put-  
 teth out money in one place to have it again in another. A Drawer is he who taketh up money for himself  
 or another, and ordereth a Bill for payment by another. The Acceptor is he on whom the Bill is drawn,  
 and engageth for the payment; but if he doth Protest it, then he is called the Refuser; The Producer is he  
 who tendreth the Bill with the Notary.



## Here follows some Cautions to the Merchant.

If a Bill be drawn on two Parties, either may accept it, and become liable for the whole. Also if the Party be not found, a sufficient Agent may accept it. But here be Cautions to take his acceptance as much as it bindeth, and otherwise protest, which kept by you until non-payment. The Deliverer, keeping the Bill, if accepted, must be sure at the day of Payment to demand it, if protested, to return it with the Protest to the Party drawing. Be sure draw the Protest by day, and if the Party on whom it is drawn liveth remote, assign it to some one. Now when the Protest is returned, the Party concerned is with the Protest, to repair to the Drawer of that money, who must with a very sufficient man under-write, That they binde themselves according to Custom of Merchants to pay the said sum in the said Bill of Exchange, mentoned with interests, losse, and hindrance; And indeed, if any fair Answer be given, unless acceptance, the Bill must be protested.

Next, for non-payment a Bill not accepted must be protested: Also a Bill accepted must be Protested if not paid, and here the Party interested hath indifferent recourse in the Drawer or Acceptor.

If a Bill accepted and underwritten be lost. Take notice, the money is due by the one, and payable to the other. Therefore let the Payer take Bond sufficient for security. Or the other sending security may Protest.

If the Party on whom it is drawn be absent, it must be protested, but a Friend may engage, and the Protest reserved. If the Party be dead, repair to the house he lived in, and if no Executor or Administrator accept it, Protest. Or if drawn on a man unknown, Protest. And when the Protest is returned, the Deliverer is to repair to the Drawer, who must procure an able man with him to write, I here under-written do bind my self as Principal according to Custom of Merchants for the sum of money mentioned in this Bill of Exchange, for which Protest is made.

Pay no Bill before the time of Payment according to acceptance be expired, for if the Bill be lost instant on may be given. The Bankers in Italy and Holland pay men only with Assignment, keeping the Cash in their own hands, their Credit only serving one man to satisfy the other.

I should here have stated several Cases with their Resolutions, out of the Civil and Maritime Laws, but that I should only instruct some Town-Clerks, who have too much already stolen away the Faculty of Notaries.

And for Presidents, the tenor of Bills of Exchange are frequent in use, Bills of Lading sold in Blanks, Presidents of Bills and Bonds sold in Almanacks, so that it were needless to blot Paper therewith.

## CHAP. IX.

## Of Barter, Bottomrie, and other things Necessary.

The hidden Mystry is putting off goods for goods in valuation, or equivalent to moneys, where, if either Party be not skilful to value his goods in respect of the others valuation, damage will be sustained by an occult fraud. And if part money be given, the more will the disadvantage be, unless he doth know the Rules of Arithmetick, and deducting his ready money out of the price of the thing received, and the thing delivered. Let him work by the Rule of three Proportionals to finde a fourth. As for Example, A hath 112 lib. of Tobacco worth 4 d. per lib. but in Barter will have 6 d. B hath Sarges at 3 s. per yard, how shall he value them? By the Rule of three Proportionals direct. As 4 d. is to 6 d. so is 3 s. to 4 s. 6 d. But if the Barter be part money, or any other, take the money from the real worth, and also from the overplus, then work it; as The of 6 d. the Price demanded is 2 d. which taken from 4 d. resteth 2 d. and from 6 d. resteth 4 d. Then by the same Rule, as 2 d. is 4 d. so is 3 s. to 6 s. But in the Account of Barter following is an easier Rule, beside the Excellency of that Method in Book-keeping. It standeth thus, Sarge Debitor 6 yards; parts at 6 s. per yard 1 li. 17 s. 4 d. --- Tobacco Cred 112 lib. @ 1. 16 s. 07. Tobacco is really worth --- 1 li. 17 s. 4 d. --- Th. Sarge was sold for money 185. 8 d. Sum is 3 li. 14 s. 8 d. Sum is 03 li. 14 s. 8 d.

There are many things in Commerce to be considered, viz. Freight as to Agreement of Pack, Tun or Fardel, the Burden of extraordinary losses or disbursements in the whole, is like an Insurance forced on each one interested to bear his proportion. Cellarage and Portledge is such as the Merchants Junior Apprentices duty pay, who having a Summe of money from his Master, doth accompt what he layeth out in the whole, and then pays it to each Commodity what the disbursements are, and to general expence, which is his first Introduction to Accompt-keeping. Brokerage is usually one per Cent. Customs are in all Kingdoms and Dominions according to the Laws of the Place. Here in England are the Book of Rates on all Commodities easie to be had, with the Acts regulating the same, wherein the Merchant ought to be directed that he run not into error. Insurance is by Policy, subscribed by the Ensurers at the Insurance-Office London, according to agreement. Bottomrie is Interest and Insurance put together. I have known a Gentleman with one single eye overlook a whole Town, and lent money for New found-land, and thence to a Market at home at 30 per Cent. in Peace if the Vessel returned safe.

Lent on Bottomrie--100 li. 00 s. 0 d.	50 on the 130 li paid is	The Charge as before	116 00 00
One years Interest ---- 61. 00 s. 00 d.	14 li. clearly got.	Rebated the Ensurers	50 00 00
200 li. Enured ---- 101. 00 s. 00 d.	But if the ship were cast	The Gains is	34 00 00
Charge is 1161. 00 s. 00 d.	away, thus,		

By which means he was certain to gain, unless there was a necessity to ensue the Ensurers. There is one damage more which sometimes sadly befalls the Merchants and Mariners, as this, Some coming home in foul weather, and so mistaking the land, or by other Accidents, are shipwrecked on their own coast, and made a Prey by the people, who ought to relieve them in their distress. Neither are the Devils at Deal, nor Savages at Sandwich only guilty. But at the Lands-end and North of Cornwall the Gentry and Commonalty do accompt it a part of their Revenue, That if a ship arriveth in a dangerous Creek and strikes in the land, the vulgar pull her in pieces, and make wreck of Ship and Goods he or the wretched Owners faces. And these Gentry impowered to assist the Admiralty for preservation thereof to the Owners interest, do of their own accord take it from the people, and keep it without giving the Owners satisfaction, which usage by some upstarts to strangers, hath almost produced National quarrels. And thus having gone through the Particulars with as much brevity as I can, omitting that which hath been largely treated of by others. I come to what is Promised, viz. A Brief-Forme of Book-Keeping after the Italian Way. The



(15)

*The Purser's Waste-book of the Ship kept by me  
Abraham Sweet Purser, sailed with*

March 27. 1673.

I Received of the Merchants, &c. for occasion of necessary Employments  
one hundred pounds.

l. s. d.

100 00 00

*Wastebook.* In Ammunition five barrels of Powder; Besides the Gunner,  
Boatswain and Carpenter are Accomptable for their Store Received.

*In Viduals*  
Bread 120 C. wt.  
20 Quarter of Mault.  
Beer 6 tns.  
Beer Cask 24 tns.  
Water-Cask 12 tns.  
28 Hogheads of Beef, cont. 85 C wt.  
38 Cask of Pork cont. 55 C wt.  
Fish for the Ships use 25 Kintals.  
Besides Butter, Cheese, Wine, Oyl, Barley, for use.

The Owners lent the Master ten pounds

More I furnished from Cash

010 00 00

010 00 00

May 1. At New-found-Lan.

Bought of Thomas Tison three Casks of strong Waters for the Ships use, for  
which drew a Bill on the Merchants for 36 gall at 10 s. per gall

018 00 00

*Ditto*

Sold a Cask of Beef, wt. 2 C. 3 quarters at 2 li per Cent. to James Butler  
Supracargo of the *Ignace of London*, for which is a Bill given on his Own-  
ers Thom. Dela and Partners payable to Our Merchants Employers

005 00 00

More by Bill for a Boat lent unto them at New-found-land.

004 00 00

August last

Shipped home to our Merchants in the *Success Nath. Bottom* Master, for Dart-  
mouth 20 tns. dry Fish 15 tns. oyl which was taken from the shore.

There went home in the same 20 Passengers, to whom were given in part of  
their pay 20 s. per piece, their Names and Wages due sent in the Abstract  
of the Book of Wages

020 00 00

Money paid them

1673 September 22. We set sail thence towards Malaga in Spain.

Loaden on board 25 Tons of Oyl,  
2900 Kintals of good Fish.

October 29.

We Arrived at Malaga-Mould, and delivered the 5th. of November to Mr.  
Hugh Burrough twenty four tuns of Oyl full Gauged, and 1950 Kintals of  
Fish, the rest being broken and unsaleable, kept for provision.

Then also agreed with the Master at 5 li per mon, and three Mates at 4 li per  
month, Five Officers at 3 li. per month, Two more at 2 li. per month, Twen-  
ty one Seamen at 25 s. per month, Two boys at 10 s. per month, first of  
November to be reckoned to our Arrival in England.

Paid the Master here in Hand  
November

005 00 00

(16)

November 5. 1673.

Laden for Account of *Nicholas Jaxon* of *Topsham* Merchant,

150 Butts of Sack

100 Pieces of Frail Raisins

240 Barrels of Raisins

VI Per Agreement there to be 60 tons Freight to pay at home upon Delivery  
2 li. per ton.

Bought in Victuals as per Account of Particulars 1000 Royals, which according to Rate-money is *sterl.*

0027 00 00

December 10.

VI Arrived at *Topsham*, Delivered Mr. *Chr. Sanders* for the use of Mr. *Nich. Jaxon* Freightor by Bill of Loading, with consent of the rest of the Employers.

150 Butts of Wine

100 Pieces of Frail fruit

240 Barrels Raisins *fol.*

*A Journal to the former Wastebook, shewing the Placing down of all things incident to a Supra-cargo or Purser.*

March 25. 1673.

*Cash Debitor* to the Account of the Merchants Employers, and for a stock of money in the Hands of Mr. *Abr. Sweete* laid by them, to be Employed by me on Disbursements for their use.

0100 00 00

1 Ammunition is Debitor to the said Merchant-Employers for five Barrels of Powder.

1

2

2 Victuals Debitor to the said Merchant-Employers

Bread 120 C. wt.

Beer 6 tons

Mault 20 quarters *Winchest.*

Beer Cask 24 tons.

Water Cask 12 tons.

28 Hund. of Bees cont. --- 85 C wt

18 Cask Pork Cont. --- 55 C. wt.

Fish for ale 25 Kintals

Butter, Cheefe, Wine, Oyl, a small Parcel only for some Change of Provifion, nor worth accounting for

3 Tho. Lodge Master of the said Ship is Debitor to the said Merchants-Employers for so much they lent him on accompt

2

0010 00 00

3 More the said Master Debitor to Cash for so much furnished by me, *Abraham Sweete.*

1

0010 00 00

May 1. Arrived at *New-found-land.*

3 Voyage Debitor to Merchant-Employers for 13 Cales of strong-Waters bought of *Tho. Tyson* for Ships use, for which drew a Bill on them 36 gallons at 10 s. per gall.

2

0018 00 00

Mer.



Merchant-Employers Debitor to Voyage for 2 C. quarters of Beef at 140 s.  
per Cent. sold ~~at the~~ Butler Street ~~at the~~ of the ~~Joan~~ of London, his Bill  
drawn on ~~Two~~ ~~Dea~~ and Partners  
More for a Boat lent unto them at ~~New-found-land~~; a Billion said Partners  
payable to the Merchant-Employers.

0005 10 00

0004 10 00

Aug. 31. 1673.

Merchant-Employers Debitor to Voyage for the Goods sent home in the  
~~Success~~ ~~Nash~~ ~~Bottom~~ Master for ~~Dartmouth~~.  
20 tons dry Fish  
15 tons Oyl taken from the shore.

More to Cash paid twenty Passengers for their pay in part twenty shillings  
each is

0020 00 00

September 22.

Voyage to Spain Debitor to Voyage at ~~New-found-land~~ loaden there.  
25 tons of Oyl  
2000 Kintals dry Fish

October 29. Arrived at Malaga.

Hugh Burrough Factor at ~~Muaga~~ Debitor to Voyage to Spain for the  
Goods delivered him.  
24 tons of Oyl full gauged, I went to fill them  
1950 Kintals of whole fish

~~Two~~ ~~Ledge~~ Master Debitor to Cash paid him.

0005 00 00

November 5.

Voyage from Spain is Debitor to ~~Hugh~~ ~~Burrough~~ for Accompt of ~~Nich~~ ~~Jaxon~~  
and Comp. Received on board,  
150 Butts of Sack  
100 Pieces of ordin. Raisins  
200 Barrels of Raisins ~~sol.~~

December 10. Arrived at Topsham

~~Nich~~ ~~Jaxon~~ Debitor to Voyage from Spain for the Goods delivered ~~Chr~~,  
~~Saunders~~.  
150 Butts of Wine  
100 Pieces of Frail fruit.  
240 Barrels Raisins ~~sol.~~

Let the Merchants ballance the Leager to frame their Account for  
the Produce of the Voyage.

*A Leiger on the same, as it is Parted to each Ac.  
compt.*

1673

Mar. 25

Cash Debitor

To Merchants Employers for a Stock

2 0100 00 00

Mar. 25

Vittuals Debitor

In several parcels, viz.

Bread 120 hund. wt.

Beer six tons

Beef 28 Hogiheads

Pork 10 Cask cong.

Mault 20 quarters Winchester.

Water Cask 12 tons

Fish 25 Kintals

Butter, Cheese, Pease, Wine, Oyl, a small parcel

Bread

C.

0120

Beer

ton56

Beef

C.

0085

Pork

C.

053

Mar. 25

Ammunition-Debitor.

To Merchant-Employers for five Barrels of Powder

3

May 1.

The Merchants Employers Debitor

To Voyage for 2 C. 3 quarters of Beef, Bill remitted

To Ditto for a Boat Bill remitted

3 0005 10 00

Aug. 31

To Voyage sent in the Success

Dry Fish Kintals

Oyle

To Cash paid 20 Passengers, as per List

R. Returned 15 C bread 2<sup>4</sup> hund. of Beef.

Fish

0400

Oyle

013 tons

3

1 0020 00 00

Nov. 5.

Voyage from Spain Debitor.

To Hugh Burrough at Malaga

Received for Accompt of Nic. Jaxon &amp; Comp.

For several Goods

Butts of Sack

Frais fruit

Barrel Raisins

Ordin. Rais.

0100

Rais. Sol.

0240

Sack

0150

5

Dec. 10.

Nich. Jaxon Debitor

To Voyage from Malaga

Delivered Chr. Saunders by his Order

150 Butts of Wine unfill'd

100 Pieces of ordinary Raisins

240 Barrels Raisins sol.

3

Mar. 25

Tho. Lodge Debitor

To Merchants Employers for money received

To Cash for Money advanced by me to him

To Cash for money paid him in Malaga

2 0010 00 00

1 0010 00 00

1 0005 00 00

Voyage



*Lenger on the same, as it is Parted to each Ac-*  
*compt.*

*Cash Creditor*  
 Mar. 25 By money advanced unto *Thomas Lodge* Master 3 0010 00 00  
 Aug. 31 By Merchants for money advanced twenty Passengers, as per a List of Names given 2 0020 00 00  
 Oct. 29 By *Thos. Lodge* paid him at *Malago*. 3 0005 00 00

*Victuals Creditor*  
 May 1. R. sold as in Voyage  
 Dec. 24 Delivered  
 Spent  
 Returned  
 Spent  
 Spent  
 Spent  
 All the other things spent

	Bread	Beer	Beef	Pork
			23 C.	
			2 1/2	
			80	
	0015			
	0105			
		tons 6.		
				055 C

*Ammunition Creditor*

*The Merchant-Employers Creditor*  
 Mar. 25 By a Stock in my hands being money lent 1 0100 00 00  
 By Ammunition for five Barrels of Powder 1  
 By Provision as in particular in that A 1  
 By *Thomas Lodge*, money advanced to him 3 0010 00 00  
 May 1. By Voyage at *New-found-land*, Bill drawn for three Cases strong-waters 3 0018 00 00

*Voyage from Spain Creditor*  
 Dec. 10 By Goods delivered *Chr Saunders* for *Nich. Jaxon*  
 Butts of Sack  
 Frails of Raifins  
 Barrel-Raifins

			0150
	0100		
		0240	

*Nich. Jaxon Creditor*

*Thos. Lodge Creditor*

May

1.

Dec.

24.

*Voyage at New-found-land Debitor,*

To Merchant-Empl. for 3 Cafes strong-water  
 R. spent 100 C. of Bread, 6 tons Beer, 80 C. Beef, 55 C. Pork and other  
 small things

0018

00

00

Sept.

22.

*Voyage to Spain Debitor*

To Voyage at <i>New-found-land</i> , loaden there	<i>Fish</i>	<i>Oyl</i>
Twenty five tons Oyl	-----	025ts 3
Two thousand Kintals Fish	2000	-----

Oct.

29.

*Hugh Burrough Factor at Malaga, is Debitor*

To Voyage to *Spain* for these Goods delivered 24  
 tons Oyl full Caged 1950 Kintals of whole Fish

Jour-  
nal.

*A Man being Factor unto another, states his Accompt thus, as in Wastebook, Journal, and Leager following.*

## RULES observed in Book-Keeping.

1. The Accompt of the Commodity received by me, or of the Party receiving a Commodity from me, is to be charged or made Debitor.
2. The Accompt of the thing delivered to me, or Party delivering it, is to be discharged or made Creditor

Now each Debitor must have a Creditor Responsible in part or in whole.  
 For when any thing is received, and nothing delivered in lieu thereof, the Accompt of the Commodity is Debitor, and the Accompt of the Party delivering the same Creditor.

And if any Wares are sold, and the Party not paying the Parties Account that receiveth the same is Debitor, and the Account of those Wares delivered is Creditor.

If Wares are received for other Wares, the received Wares are charged Debitor, and the delivered Wares is discharged Creditor.

If Money be received, then Cash is Debitor, and the Party Creditor, or Wares sold Creditor.

If moneys are paid, the Party, if upon Time, or Goods bought, are Debitor.

And the Accompt of money or Cash is Creditor.

So then the Debitor-side on each Account declareth, what we receive, buy, possess or take into Custody. Or the Party, Voyage or Employment owing us, or ought to be Responsible.

The Creditor declareth, what we deliver, part with, or send to others, who are responsible, until by them satisfied.

And Note, that every Delivery, Bargain, Receipt, or Contract in Commerce, doth require in the Journal a particular Entry, the Day it was Acted by the Parties, with all Circumstances necessary, which Journal-Parcel maketh two Parcels in the Leager.

The One charged is Debitor, either to Commodity received, or Party receiving the same: The other Creditor, by the Commodity delivered, or Party from whom we receive such Goods or Money. Stock and Account of Gains Represents the Accompts, Owner, who is Debitor for his loss, and Creditor for his Gains, by which is made the *Speculum* or Abstract of his Estate.

Waste.



1673

(21)

l. s. d.

Voyage at New-found-land Creditor

May	By Bill Remitted for Beef sold 2 C. 3 quarters	2	6005	10	00
1	By Bill for a Boat lent	2	0304	10	00
Aug.	By Cargo shipped to Merch. Employe.s	2			
31	20 tons dry Fish		0400		
	15 tons Oyl			015	118
Sep.	By Voyage to Spain			025	
22	Fish Kintals		2000		

Voyage to Spain Creditor

Oct.	By Factor at Malaga for	Fish	Oyl		
29	Delivered Hugh Burroughs	1950	024	118	
	In Leakage to fill the Oyl			1	
	Fish spent wet and broken	0050			

Hugh Burrows Factor at Malaga Creditor

Nov.	By Goods shipped home, viz.				
5	150 Butts of Sack				
	100 Pieces of ordinary Raisins				
	200 Barrels Raisins sol.				



Wastebook

Waste-book

Jacob Vincent at Amsterdam states his Account thus,

Jan. 31. 1673

Resting as per Invoice-Book for Account of James Jaxon of Exon Merchant	Guilders
30 Ell-broads at 4 li. each 120 li.	
20 Perpet. at 3 li. 18 s. each 78 li.	
I have in Cash---	003000

May 1. 1673.

I owe James Jaxon on Account	001968
Laid out in Charges as per Invoice Book and Book of petty Disbursements on James Jaxons Goods sent and consigned to me for Sales, viz.	
145 Breads	
Fine Sarges 115	
Course Sarges 80	
The whole Charge, on this together with the former, is	001625

Ditto

Sold Thomas Thompson as followeth,	
30 Ell-broads at 60 Guild.	001800
20 Perpet. at 55	001100
145 Breads at 130	018850
115 fine Sarges at 65	007475
80 course Sarges at 30	002400
Whereof received in hand 11625 Guild. the rest at one month payable.	

May 10. 1673.

William Tymberman presents a Bill of Henry Bogan, which was drawn at Rouen for like value; Received for the use and by order of James Jaxon---	609500
--	--------

Received Thomas Thompson debt in full  
 June 9. 1673.  
 Remitted James Jaxon by a Bill drawn on William Comrade at London Merchant at 20 s. sterl. for each 10 s. Flem. at two unances  
 More shipped for him in the Broom of Dartmouth 400 Deal Boards at 30  
 Guilders  
 Charges thereon as per Particulars  
 My Commission at two per Cent. is

June 24. 1673.  
 My Commission on 22000 Guilders at two per Cent.  
 Drawn on said James Jaxon, Payable to Fred. Logg, the money received here  
 of John Buxford

### Journal of me Jacob Vincent at Amsterdam.

Jan. 31. 1673.  
 Owed James Jaxon of Exon, in ballance of a former Account between us--3372  
 And he oweth me on another Account 1404

Jan. 31. 1673.  
 My Cash Debitor to Stock for so much money have  
 Stock debitor to James Jaxon his Account current for so much, resting by me  
 to him due, as per ballance of Lft Account

May 1. 1673.  
 Goods for Account of James Jaxon Debitor to Cash for Charges on 30 Ell-  
 broads 20 Perpet. 145 Broad 115 fine Sarges and 80 course Sarges-----

Ditto  
 Thomas Thompson Debitor to said Goods, viz. for sales of  
 30 Ell-broads at 60 Guilders -- 1800  
 20 Perpetuanaes at 55 Guild. 1100  
 145 Broad-cloths at 130 each 18850  
 115 fine Sarges at 65 7475  
 80 course Sarges at 30- 2400  
 In all 031625

Ditto  
 Cash Debitor to Thomas Thompson for money received in part of Payment --- 011625

May 10. 1673.  
 Account current of James Jaxon and Debitor to Cash for so much paid William  
 Tymberman on a Bill presented by him from Henry Bogan at Rhen for Ac-  
 count of said James Jaxon 009500

June 4. 1673.  
 Cash Debitor to Thomas Thompson for Money received in full of his debt----- 020000

June



June 9 1673:

James Jaxon his Account current Debitor		
To Cash for a Remittance of 20 s. sterl. for each 30 s. Flem. on } William Comrade of London, at two Usances		812500
More for 400 C. of Deals shipped on the Broom of Dartmouth, } and at 30 Guilders		014000
Charges thereon as per Particulars		000150
To Profit and Loss my Commission on the Deals sent		000240

June 24 1673:

James Jaxon his Account current Debitor to Profit and Loss, my Commission on 22000 Guilders at 2 per Cent.		000440
Cash Debitor to said Jaxon his Account current for money received here of John Buxford and Bill drawn on Fred. Legg		228625



E

The



# *The Leager of the same Factor with his Employer.*

1673

Jan.

31.

June

24.

## *Stock Debitor*

To James Jaxon his Account current due on the last ballance

Rest my great stock to ballance

001968

001712

003680

## *Thomas Thompson Debitor*

May

1.

To Goods of James Jaxon, viz.

30 Breads at 60 Guilders. 20 Perpet. at 55 Guilders 145 Breads at  
130 Guilders, 115 fine Sarges at 65 Guilders, and 80 course Sarges  
at 30 Guilders, each is in all

031625

## *Cash Debitor*

Jan.

31.

May

June

4.

24.

To stock for money of my own in hand resting of

To Thomas Thompson received in part

To Thomas Thompson received in full

To Account Current Jaxon received of John Buxford

003000

011625

020000

002862

037487

## *Goods of James Jaxon Debitor*

May

1.

June

24.

To Cash for Charges on 30 Ell-breads 20 Perpetuanaes 145 Breads  
115 fine Sarges and 80 course Sarges

Rest the neat Sales born to Account current

001625

020000

031025

## *Account current of James Jaxon Debitor*

May

10.

June

9.

24.

To Cash paid William Tymberman on his Bill

To Cash remitted 30s. for 20. s. sterl. on William Comrade

To 400 C. of Deals shipped in the Broom of Dartmouth

To Charges thereon as per Particular

To Profit and Loss my Commission on the Deals

To my Commission 220000 Guilders at 2 per Cent.

009500

012500

012000

000150

000240

000440

034830

## *Ballance Debitor*

June

24.

Resting in Cash to Ballance

001712

Per





# The Leager of the same Factor with his Employer.

		<i>Per Con. Stock Creditor.</i>	
Jan. 31.	By my Cask for money in my Hand resting	---	003600
June 9.	By James Jaxon his Account current, my Commission on Deals shipped him home	---	000240
	By my Commission on 22000 Guilders	---	000440
			003680
		<i>Per Con. said Thompson Creditor</i>	
May 1.	By payment made as in Cash in part	---	011625
June 4.	By Cash so much received in full	---	020000
			031625
		<i>Cash per Con. Creditor</i>	
May 1.	By Charges on Goods of James Jaxon	---	001625
10.	By Account current of James Jaxon for payment	---	009500
June 9.	By Remittance on William Comrade to James Jaxon	---	012500
	By payment on 400 C Deals with Charges	---	012150
	Resting in Cash to ballance	---	001712
			037487
		<i>Per Con. Creditor</i>	
May 1.	Sold Thomas Thompson 30 Ell-broads 20 Perpet. 145 Broads, 115 fine Sarges. And 80 course Sarges	---	031625
		<i>Per Con. Creditor</i>	
Jan. 31.	Resting due to him neat on his last Account as charged stock	---	001968
June 24.	By Bill drawn on him payable to Fred. Logg	---	002862
	Rest the neat Sales of his Goods being	---	030000
			034830
		<i>Per Con. Creditor</i>	
June 24.	Resting my neat stock as above	---	001712

Journ.  
nal.

\*\*\*\*\*

*Journall with Account of ready money and time  
stated on the same.*

Jan<sup>r</sup> 31. 1673.

1	Stock Debitor to <i>James Jaxon</i> his Account of ready money for a ballance I owed him	003372
2	Said Account of ready money Debitor to stock for another ballance he owed me	001404
1	Cash Debitor to stock for my ready money	003000

May 1 1673.

2	Goods for Account of <i>James Jaxon</i> Debitor to my Cash for Charges as per Particulars	001625
1	<i>James Jaxon</i> his Account of money Debitor to his Goods for the same, which might have been so placed first	001625

Ditto

1	<i>Thomas Thompson</i> Debitor to Goods of <i>James Jaxon</i> for the Particulars expressed	031625
2	Goods of said <i>Jaxon</i> Debitor to his Account of time for the same	031625

Ditto

1	Cash Debitor to <i>Thomas Thompson</i> payment in part	011625
1	Said <i>Jaxon</i> his Account of time Debitor to his Account of money for the same	011625

May 10. 1673.

2	<i>James Jaxon</i> his Account of ready money, Debitor to my Cash for a Bill Payable by <i>William Tymberman</i>	009500
---	--	--------

June 4. 1673.

1	Cash Debitor to <i>Thomas Thompson</i> received in full of his Account	020000
2	<i>James Jaxon</i> his Account of time Debitor to his Account of money for the same	020000

June 9. 1673.

2	<i>James Jaxon</i> his Account of ready money Debitor to Cash, remitted him on <i>Fred. Logg</i>	012500
2	Said Account ready money Debitor to my Cash for 400 C. of Deals shipped home, and at 30 Guilders	012000
1	More Charges thereon	000150
1	His Account of time to my Profit and Loss for Commission	000240

June 24. 1673.

2	<i>James Jaxon</i> his Account of time Debitor to my Account Profit and Loss Commission on 22000 Guilders at 2 per Cent.	000440
---	--	--------

Ditto.

1	Cash Debitor to said <i>Jaxon</i> his Account of money, for so much I received here of <i>John Buxford</i> , and drew a Bill on him to pay <i>Fred. Logg</i>	002862
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THE  
LEAGER

*Aforesaid, with Ready Money and Time stated.*

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		Dr	Guilders
<i>Stock Debitor</i>			
Jan. 3	To James Jaxon his Account ready money for a debt	---	003372
Mar. 2	Rest my neat stock per Con. carried to ballance	---	001712
	Sum is---	---	005084
<i>Cash Debitor</i>			
Jan. 31	To stock for ready money of my own	---	003000
May 1	To Thomas Thompson received in money in part	---	011625
June 4	To Thomas Thompson received in full of his Account	---	020000
24	To money of said Jaxon for a Bill on Fred. Logg money } received on John Buxford	---	002862
	Sum is---	---	037487
<i>Tho. Thompson Debitor</i>			
May 1	To Goods of James Jaxon for the Particulars bought } as in that Account of Goods	---	031625
<i>James Jaxon his Account of Time Debitor</i>			
May 1	To his Account of money received in part of Thomas Thompson	---	011625
June 4	To his Account of money received of Thomas Thompson	---	020000
9	To my Profit and Loss for Commission	---	000240
24	To my Commission 22000 Guilders at 2 per Cent.	---	000440
	Sum is---	---	040305
<i>James Jaxon his Account ready money Debitor</i>			
Jan. 3	To stock for a ballance he oweth me	---	001404
Mar. 1	To James Jaxon Account of Goods for Charges	---	001625
May 10	To my Cash for a Bill drawn by Henry Bogan payable by William } Tynderman value disbursed here	---	009500
Jan. 9	Remitted him on Fred. Logg	---	012500
Dec. 10	To my Cash for 40 thousand Deals at 30 Guilders	---	012000
Dec. 10	For Charges thereon	---	000150
	R. My Commission brought from Account of time	---	000680
	Sum is---	---	037859
<i>Goods for Account of James Jaxon Debitor</i>			
May 1	To Cash for Charges as per Particulars, viz.	---	001625
	145 broads		
	115 fine Sarges		
	80 coarse Sarges		
	Besides I have 30 Ell-broads 20 Perpetuanes Resting		
Dec. 10	To said Jaxon Account of Time sad Sales thither born to ballance	---	031625
<i>Profit and Loss Debitor</i>			
	Rest my Profit born to Account of Stock	---	000680
	Here Expenses are Placed Debitor, and Cash Creditor if any.	---	000680
<i>Ballance Debitor</i>			
June 24	Resting in Cash at the ballance hereof	---	001712
	Stock		



1673

(29)

Cr Guilders

## Stock Creditor

Jan 31	By James Jaxon his Account ready money	---	001404
Di 10	By Cash ready money	---	003000
June 24	By my g <sup>ns</sup> brought hither	---	0006:0
	Sum is--	---	005084

## Cash Creditor

May 1	By Goods of James Jaxon as per Particulars	---	001625
10	By Jaxon's Account money paid Henry Bogan and sent his Bill on William Tynberman	---	009500
June 9	By Bill remitted James Jaxon of Exon on Fred. Legg	---	012500
Ditto	By 40 thousand Deals for his Account at 30 Guilders	---	012000
	By Charges thereon	---	000150
	Rest born to Account of ballance	---	0017:2
	Sum is--	---	037407

## Tho. Thompson Creditor

May 1	By money received in part of payment	---	011625
June 4	By Cash received in full payment	---	020000
	Sum is--	---	031625

## James Jaxon his Account of Time Creditor

May 1	By Sales of his Goods to Tho. Thompson	---	031625
June 24	Rest my Commission carried to his Account ready money	---	000680
	Sum is--	---	040305

## James Jaxon his Account Ready money Creditor

Jan. 31	By stock I owe him upon ballance	---	503372
May 1	By his Account of time I received of Tho. Thompson	---	0116:5
June 4	By his Account of Time received	---	020000
24	By money received of John Buxford Bill drawn on him	---	002862
	Sum is--	---	037859

## Goods for Account of James Jaxon Creditor

May 1	By his Account of ready money the same there charged	---	001625
Ditto	By Sales to Tho. Thompson, viz.		
	30 Ell. broads at 60 Guilders	1800	
	20 Perpet. at 55 Guilders	1100	
	145 Broad's at 130 Guild.	18850	
	115 fine Sarges at 65	7475	
	80 course Sarges at 30 Guilders	2400	
	Sum is--	---	031625

## Profit and Loss Creditor

June 9	By my Commission on Deals sent James Jaxon	---	000240
24	By my Commission on 22 Guilders for his Account	---	000440
	Sum is--	---	000680

## Ballance Creditor

June 25	Resting my neat stock	---	001712
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Jacob Vincent of Amsterdam, willing to deal in  
Partnership  $\frac{1}{3}$  with James Jaxon of Exon, and  
be  $\frac{1}{3}$  and having a Commission for to buy Rye.

He hath in Cash of his own 680 Guilders

He draweth one James Jaxon a Bill payable at two Usances on William New-  
son of Exon 1000 Guilders at 33 s. 4 d. sterl. per lib. Flem. in sterl.  
---100 li.

He ships 10 Last of Rye  $\frac{1}{2}$  dogg. and  $\frac{1}{2}$  Prus. cost first penny 1470 Guilders,  
Cost 45 Guilders: Petty Charges, Enfurance, Money and Provision  
---50 Guilders

Septemb. 29.

James Jaxon payeth Freight at 55 s. per Last 17 li. 10 s. sterl. is 175  
Guilders. More Custome and petty Charges in Engl. 3 li. sterl.

Octob. 3.

Said Jaxon sold 300 Bushels to Thomas Cook Baker, to be paid the 2d. of No-  
vember at 7 s. 6 d. at 15 Gall. per Bush. 112 li. 10 s. sterl. is 1125 Guil-  
ders.

Octob. 15.

More said Jaxon, sold several times out of the Cellar at several Prices, be-  
ing one with the other 306 bushels at 7 s. 4 d. is 112 li. 4 s. 1125 Guilders.

Novemb. 5.

James Jaxon his Commission at 2 per Cent 22 li. 9 s. 244 Guild 10 stiv. and  
Measuring at 7 d per Bushel 2 li. 10 s 25 Guild.  
Said Jaxon received of Thomas Cook 112 li. 10 s. in full payment 1125 Guild,  
He paid more to William Newton 100 li. due on Bill 1000 Guilders.

Novemb. 10.

He remitted said Vincent the ballance 680 Guild. 17 s. st. is 68 li 1 s. 8 d.

First



I.  
Journal

*The Accompt of Jacob Vincent stated plain as  
in vulgar Accompt, according to the for-  
mer Wastebook Parcels.*

Septem. 1. 1673.

Cash Debitor to stock my small estate \_\_\_\_\_ 000680

Ditto.

Cash Debitor to James Jaxon Bill drawn payable to William Newton of Exon,  
at two Usances \_\_\_\_\_ 001000

Ditto.

Rye shipped to England Debitor to Cash for 10 Last, cost first penny \_\_\_\_\_ 001470

More for Custome here in Holland \_\_\_\_\_ 000045

Petty Charges and Ensurance \_\_\_\_\_ 000060

To Profit and Loss my Commission as Factor \_\_\_\_\_ 000020

The whole being 1595

James Jaxon Debitor to Rye ;ds shipped on his Accompt being his part in Comp.  
per Order \_\_\_\_\_ 001063

Ditto.

My Account of Rye in Partnership Debitor my ; being \_\_\_\_\_ 000531

Novemb. 10. 1673.

James Jaxon Debitor to my Account in Partnership for my part with the  
gaines, being \_\_\_\_\_ 000597

Ditto.

Cash Debitor to James Jaxon for a Remittance \_\_\_\_\_ 000660

*The same kept with Account of Ready money and  
time.*

II.  
Journal

*The Accompt of me Jacob Vincent when I Entred in Partnership  
; with James Jaxon of Exon. Sept. 1. 1673.*

1 Cash Debitor to stock being at Entrance \_\_\_\_\_ 000680

1 Ditto.

1 Cash Debitor to James Jaxon his Accompt of Ready money for a Bill drawn,  
payable to William Newton at two usances \_\_\_\_\_ 001000

1 Ditto.

Rye in Comp ;ds for James Jaxon, and ; for me Debitor to Cash for 10 Last the  
; Droge and ; Sprucia at \_\_\_\_\_ 1470

For Custom \_\_\_\_\_ 45

Petty Charges and Ensurance \_\_\_\_\_ 60

Ditto.

1 Said Rye Debitor to Profit and Loss for my Commission \_\_\_\_\_ 000020

2 Ditto.

2 James Jaxon my account with him in Comp. Debitor to Rye in Comp. for the  
whole, shipped in the Lanthorn, Derrick Horn Master for Topsham cost clear. \_\_\_\_\_ 001595

1 Ditto.

1 James Jaxon his Accompt ready money Debitor to said Jaxon his Account by  
me in Comp. for ; thereof to his Accompt \_\_\_\_\_ 001063

2 Novemb. 10. 1673.

2 James Jaxon my Account with him in Comp. Debitor to Profit and Loss for  
my gains, as per Account given \_\_\_\_\_ 000065

1 Ditto.

1 Cash Debitor to James Jaxon his Account ready money for a Bill sent me,  
which was paid by Henry Brewer in full discharge. \_\_\_\_\_ 000660

1 Ditto.

1 His Account of Ready money Debitor to his Account with me in Comp. for  
the Rye sold as per his Account \_\_\_\_\_ 000597

2

G

Stock

		(37)		Guilvers St. do.	
		Stock Debitor			
Nov. 10.	Rest my stock as now it is carried to ballance		000765	16-3	
		Cash Debitor			
Sept. 1.	To stock my small estate in money		000680		
	To James Jaxon drawn on him to pay William Newton		001000		
Nov. 10	To said Jaxon for money remitted me		000660	17--	
	Sum is---		002340	17--	
		James Jaxon Debitor			
Sept. 1.	To Rye shipped; for his Account in Comp. with me		001063	6---3	
Nov. 10.	To my Rye in Partnership for my part with the gaines		000597	10---	
	Rest due to him i doit---			0---1	
	Sum is---		001660	17--	
		Rye shipped to England Debitor			
Sept. 1.	To Cash for 10 Last cost first penny		001470		
	More for Customs here in Holland		000045		
	More petty Charges and Ensurance		000060		
	To Profit and Loss my Commission as Factor		000020		
	Sum is---		001595		
		Profit and Loss Debitor			
Nov. 10	Rest my whole gaines per Con. added to stock		000085	16--3	
		My Rye in Partnership Debitor			
Sept. 1.	To Rye shipped part; for my Account		000531	13-1	
Nov. 10	Rest carried to Profit and Loss		000065	16-3	
	Sum is---		000597	10---	
		Ballance Debitor			
Nov. 10	Resting in Cash		000765	17--	
		The second Leager.			
		Stock Debitor			
Nov. 10	R. my hear stock equal to the Cash		000765	16-3	
		Cash Debitor			
Sept. 1.	To stock for so much I have in money		000680		
	To James Jaxon his Account ready money Bill drawn, payable to William Newton at two Usances		001000		
Nov. 10	To James Jaxon his Account of ready money for a Bill he remitted, which was paid by Hen. Brewer		000660	17--	
	Sum is---		002340	17--	
		James Jaxon his Account ready money Debitor			
Sept 1.	To his Account with me in Comp. for 3ds of the Rye		001063	6--3	
Nov. 10	To his Accompt with me in Comp. for the Rye sold, as per his Account free of all Charges		000597	10---	
	Omitted---				
	Sum is---		001660	17--	
		Rye in Comp. Debitor			
Sept. 1.	To Cash for 10 Last; drog. and; Sprucia		001470		
Ditto	For Custom on the same		000045		
Ditto	Petty Charges and Ensurance		000060		
Ditto	To Profit and Loss for my Commission		000020		
	Sum is---		001595		
		Profit and Loss Debitor			
Nov. 10	Rest born to the Account of stock		000085	16-3	
		James Jaxon my Account with him in Comp. Debitor			
Sept. 1.	To Rye for the wholten Last shipped		001595		
Nov. 10	To Profit and Loss for my gaines, as per Account given		000065	16-3	
	Sum is---		001660	16-3	
		Ballance Debitor			
Nov. 10	In Cash resting		000765	17--	
		Stock			



*Stock Creditor*

Sept. 1.	By Cash my small estate in money	000680	
Nov. 10	By gains as in Profit and Loss	000085	16-3
	Sum is--	000765	16-3

*Cash Creditor*

Sept. 1.	By Rye sent to Engl in Partnership cost	001470	
	More for Custom in Holland	000015	
	More for Charges and Ensurance	000060	
Nov. 10	Rest born to Account of ballance	000765	17--
	Sum is--	002340	17--

*James Jaxon Creditor*

Sept. 1.	By Bill drawn on him payable to William Newton	001000	
Nov. 10	By money Remitted me	000660	17--
	Sum is--	001660	17--

*Rye shipped to England Creditor*

Sept. 1.	By James Jaxon 3ds for his Account	001063	6--3
	By my Account of Rye 1 is	000531	13--1
	Sum is--	001595	

*Profit and Loss Creditor*

Sept. 1.	By Rye shipped to England my Commission	000020	
Nov. 10	By gains on Rye in Partnership	000065	16--3
	Sum is--	000085	16--3

*My Rye in Partnership Creditor*

Nov. 10.	To James Jaxon for my third with the gains	000597	10--
	Sum is--		

*Ballance Creditor*

Nov. 10.	By James Jaxons Account	000000	0--1
	Rest my neat stock with increase as above	000765	16--3
	Sum is--	000763	17--

*The second Leager.**Stock Creditor*

Sept. 1.	By Cash I had at entrance of this Account	000680	
Nov. 10	Rest the clear gains brought from Profit and Loss	000085	16--3
	Sum is--	000765	16--3

*Cash Creditor*

Sept. 1.	By Rye bought 10 Last cost first penny	001470	
Ditto	By Customs	000045	
Ditto	Petty Charges and Ensurance	000060	
	Rest in Cash equal to stock with the doir in his ready money	000765	17--
	Sum is--	002340	17--

*James Jaxon his Account ready money Creditor*

Sept. 1.	By Cash for a Bill payable to William Newton	001000	
Nov. 10	By Cash received on a Bill sent	000660	17--
	Sum is--	001660	17--

*Rye in Comp. Creditor*

Sept. 1.	By James Jaxon his Account with me in Comp. for the same Rye with the Charges shipped	001595	
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*Profit and Loss Creditor*

Sept. 1.	By Rye my Commission on 10 Last shipped	000020	
Nov. 10	By gains on said Rye as per Account given	000065	16--3
	Sum is--	000085	16--3

*James Jaxon my Accompt with him in Comp. Creditor*

Sept. 1.	By his Account of ready money for 3ds of said Rye	001063	6--3
Nov. 10	By his Account of ready money for the 1 of the Rye sold for my Account clear of all charges there	000597	10--
	Sum is--	001660	16--3

*Ballance Creditor*

Nov. 10	By my stock	000765	16--3
	By Jaxons Account ready money		
	Sum is--	000765	17--



Waste  
book

The Wastebook of James Jaxon of Exon for the  
same being ds for himself and for Jacob Vin-  
cent.

Septemb. 1. 1673.		
Said Vincent draweth a Bill on James Jaxon payable at two Usances to Wil-		
liam Newton of Exon 1000 Guilders at 33 s. 4 d. Rerl. per lib. Flem. is	100--	00 00
He ships 10 Last Rye ; Droge ; Spruce cost first penny 1050 Gold Guilders		
is 1470 Guild.		
Custom there 45 Guild.		
Petty Charges, Money and Provision 80 Guild.		
Septemb. 9.		
James Jaxon payeth Freight at 35 s. per Last is 175 Guild.	017--	10 00
More in Custom and petty charges in Engl. 3 li. sterl.	003--	00 00
Octob. 3.		
Sold 300 Bushels to Tho. Cooke Baker to be paid Novemb. 2. at 7 s. 6 d. at 15		
Gall. per bush. 1125 Guild.	112--	10 00
Octob. 15.		
Sold several times out of the Cellar at several Prices one with the other 7 s.		
4 d. per bush 306 Gall. is 1122 Guild.	112--	14 00
Novemb. 5.		
My Commission at 2 d. per Cent. 224--10	022--	09 00
And Measuring at 1 d. per bush.	002--	10 00
Received of Thomas Cooke 1125 Guild. is	112--	10 00
Paid William Newton 1000 Guild. due on his Bill	100--	00 00
Novemb. 10.		
Remitted the said Vincent the Ballance 660 Guild. 17 stiv.	066--	01 08

The



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The Accompt kept by James Jaxon as Factor and  
Copartner,  $\frac{1}{3}$  with Jacob Vincent, and  $\frac{2}{3}$  for  
himself.

Sept. 1. 1673.

Jacob Vincent Debitor to William Newton, his Bill drawn at two usances-1000. Guilders

0100 00 00

Ditto

Rye in Partnership Debitor to said Vincent for 10 Last  $\frac{1}{2}$  Droge and  $\frac{1}{2}$  Pruse,  
cost 1050 Guilders is 1470

Custom there is as per his Account 0045

Petty charges and Ensurance 0060

Provision 0000

Is in all 1595 Guild

0159 10 00

Ditto

Said Vincent Debitor to his Account of stock in Partnership for  $\frac{1}{3}$ , as per his  
Account sent me is  $\text{sterl}^s$

0053 03 04

And my Account partable Debitor to my stock in Partnership

0106 06 08

Sept. 29. 1673.

Rye Debitor to Cash for freight at 35 s per Last

0017 10 00

More to Custom and petty Charges in England

0003 00 00

Octob. 3. 1673.

The Cook Debitor to Rye partable for 300 bushels to be paid Novemb. 2. at  
7 s. 6 d. per bush.

0112 10 00

Octob. 15.

Cash Debitor to Rye sold at several times to several people 306 bushels at 7 s.  
4 d. one with the other

0112 04 00

Novemb. 3. 1673.

Cash Debitor to The Cook received of him

0112 10 00

William Newton Debitor to Cash for his Bill paid me

0100 00 00

Ditto.

Received Debitor to Profit and Loss my Commission at 2 per Cent. more near  
suring at 1 d. per bushel

0024 19 00

Novemb. 10.

Said Vincent Debitor to Cash, money remitted him by Stephen Hardie on Hen-  
rick Brewer

0066 01 00

Jacob

<i>Jacob Vincent Debitor</i>			
Sept. 1.	To W <sup>m</sup> Newton Bill drawn at two usances	1000 Guilders	0100 00 00
Dec. 10	To his stock in Partnership for his part	531 G. 13 ft.	00 13 03 04
Nov. 3.	To money remitted by Bill on Henrick Brewer		0066 01 03
	Sum is		0219 05 00
<i>Rye in Partnership Debitor</i>			
Sept. 1.	To said Vincent for 10 Last 1/2 droge 1/2 prufe, cost	1470 Gn.	
	Custom		0045
	Petty Charges and Insurance		0060
	Provision		0020
		1s Guilders 1595---	0159 10 00
	To Cash for Freight and petty Charges, as per Particulars		0020 10 00
29	To Profit and Loss my Commission and Measuring		0024 19 00
Nov. 5.	R. gains born to Vincents stock		0005 11 03
	R. born to my Account of stock		0013 03 04
<i>Cash Debitor</i>			
Oct. 15.	To Rye sold 306 bushels one with the other by Retail at 7 s. 4 d.		0112 04 00
Nov. 5.	To Thomas Cook for money paid me		0112 10 00
	Sum is		0224 14 00
<i>Tho. Cooks Baker Debitor</i>			
Octob. 3.	To Rye partable for 300 bushels at 7 s. 6 d. per bush.		0112 10 00
<i>Profit and Loss Debitor</i>			
Nov 10	R. Born to account partable the gains per con.		0024 19 00
<i>Accompt partable with Vincent Debitor</i>			
Sept 1.	To my account of stock in Partnership, my part is	1063 Gn. 6 ft.	0106 06 08
	So is clearly gotten by this Accompt		0038 02 04
	Sum is		0144 09 00
<i>Stock in Partnership Debitor</i>			
Sept. 1.	R. carried as above		0119 10 00
<i>William Newton Debitor</i>			
Nov 5.	To Cash for his Bill paid him		0100 00 00
<i>Vincents Accompt of stock in Partnership Debitor</i>			
Nov. 10.	R. born to his Accompt proper his stock and gains		0059 15 00

Jacob



Sept. 1.	By Rye in Partnership coll. with Charges	1595 Gn.	0159	10	00
Nov. 10	R. his stock and gains brought thence		0059	13	00
	Sum is		0219	05	00

<i>Rye per Con. Creditor</i>					
Oct. 3.	By 300 bushels sold Tho. Cooke at 7 s. 6 d per bush.		0112	10	00
13	By 306 bushels sold out of the Cellar at 7 s. 4 d.		0112	04	00
	Sum is		0224	14	00

<i>Cash Creditor</i>					
Sept. 29	By Freight of 10 Last of Rye at 35 s. per Last		0017	10	00
	Custom and petty Charges on the same		0003	00	00
Nov. 5.	By payment of William Newtons Bill		0100	09	00
10	By Remittance to Vincent, payable to Henrick Brewer		0066	01	08
	And the clear gains as underneath		0038	02	00
	Sum is		0224	14	00

<i>Tho. Cooks Baker Creditor</i>					
Nov. 5.	By Cash for money paid		0112	10	00

<i>Per Con. Creditor</i>					
Nov. 5	By Rye, &c. my Commission at 2 d. per Cent.-----224 Guild. 10 st.				
	More measuring at 1 d. per bush.	25			
	249 Gn. 10 st. is		0024	19	00

<i>Per Con. Creditor</i>					
Nov. 10.	R. stock in Partnership with the gains		0119	19	00
	R. gains by Commission, &c. as above		0024	19	00
	Sum is		0144	02	00

<i>Stack per Con. Creditor</i>					
Sept. 1.	By my Account partable for 3 ds of Corn and charges-----1063 Gn. 6 st. is		0106	06	08
	Remy, ds of the gains		0013	03	04
	Sum is		0119	10	00

<i>William Newton Creditor</i>					
Sept. 1.	By my acceptance of a Bill drawn from Jacob Vincene-----1000 Guild.		0100	00	00

<i>Per Con. Creditor</i>					
Sept. 1.	By his particular Credit given in Partnership-----531 Guild. 10 st.		0053	03	04
	R. parts gains brought to his Account		0006	11	08

*The same with ready money and time.*

2	Jacob Vincent his Account of Time Debitor to William Newton his Bill drawn at two Uiances for	1000 Guilders	0100	00	00
3	Rye in Comp. partable with Vincent Debitor to said Vincent his Account with me in Comp. for 10 Last $\frac{1}{2}$ Droge $\frac{1}{2}$ prufe, cost first penny 1050 gold Gr.	is 1470 Child.			
1	Custom there, as per h's Account	45			
2	Petty Charges, Eufurance and Provision	80			
		Is 1595 Guilders---	0159	10	00
2	Jacob Vincent his Account by me in Comp. Debitor to his Account of time for				
2	ids. thereof laid out	1063 Gr. 6 ft. 3 do.	0106	05	03
<hr/>					
	Septemb. 29. 1673.				
1	Rye partable Deb'tor to Cash for several disbursements. viz. For the Freight at 3 s. per Last	175 Guilders			
1	For Custom and petty Charges in England	30	0020	10	00
<hr/>					
	Ditto				
2	Said Vincent his Accompt of ready money Debitor to his Accompt by me in Comp for his $\frac{1}{2}$ ds of Charges	68 Gr 6 ft. 4 d	0006	16	08
2					
<hr/>					
	Octob. 3. 1673.				
3	Tho. Cooke Debitor to Rye partable for 30 bushels to be paid Novemb. 2. 15 Gallens to the bushel at 7 s. 6 d. is sterl.		0112	10	00
1					
<hr/>					
	Ditto				
2	Said Vincent his Accompt with me in Comp. Debitor to his Accompt time for time, being		0037	10	00
2					
<hr/>					
	Octob. 15. 1673.				
1	Cash Debitor unto Rye sold unto several 306 bushels at 7 s. 4 d. one with the other		0112	04	00
1					
<hr/>					
	Ditto				
2	Said Vincent his Accompt with me in Comp. Debitor to his Accompt of ready money for $\frac{1}{2}$ d. part, being		0037	08	00
2					
<hr/>					
	Novemb. 5. 1673.				
1	Cash Debitor to Thomas Cooke received of him in full				
1	Said Vincent his Accompt of time Debitor to his accompt of ready money for his part		0112	10	00
3			0037	10	00
2					
2					
<hr/>					
40	2200				
10	110000				

William



*William Newton* Debitor to Cash for his Bill paid

5100 00 80

*Dirto*

Rye in Comp. Debitor to Profit and Loss for these Particulars,

For my Commission taken at 2 per Cent. is 22 li 9 s.  
For my Servants measuring at 1 d. per bush 2 li. 10 s

0024 29 00

Said *Vincent* his Account of ready money Debitor to his Account of me in Comp. for part being

0008 05 04

*Novemb. 10.*

Said *Vincent* his Account of ready money Debitor to Cash, by so much here paid *Stephen Hurdie* payable there by *Henry Brewer* in full -- 660 6s. 17 p  
More his Account of time to his Account ready money.

0055 01 03  
0006 06 03

*Dirto*

Rye in Comp. Debitor to my Profit and Loss for 'ds being clear gains.

More to *Vincent* his Account by me in Comp. for

0013 03 04  
0006 11 03

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*The*

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*The Leager of the Partie disposing the said  
Goods in Partnership kept with Account of  
Ready money and Time.*

		<i>Rye in Comp. Debitor</i>			
Sept. 3.	10	To Jacob Vincent his Account in Comp. for 10 Last; droge, 1 spruce, 808 1050 gold Guilders, is	1470 Guild		
		Customs as per his Account	45		
		Petty Charges, Ensurance and Provision	80		
			Is 1595		
				0159	10 00
Sept. 29.		To Cash for the Freight at 35 s. per Last is	175 Guild.		
		For Custom and petty Charges in Eng.	30		
				0020	10 00
Nov. 5.		To Profit and Loss my Commission at 2 d. per Cent.	22 l. 9 s.		
		For my servants measuring at 1 d. per bush.	2 li. 10 s.		
				0024	19 00
		To Profit and Loss for 1/2 ds. of the Gains		0013	03 04
		And to Vincents Account by me in Comp. for 1/2		0005	11 05
		Sum is		0224	14 00
		<i>Cash Debitor</i>			
Oct. 15.		To Rye 306 bushels sold several at 7 s. 4 d		0112	04 00
Nov. 5.		To Thomas Cook received in full of his Account		0112	10 00
		Sum is		0224	14 00
		<i>Jacob Vincent his Account of me in Comp. Debitor</i>			
Sept. 1.		To his Account of time for 1/2 ds. of the Rye	1063 Guild 6 ft. 3 do.	0106	06 08
Oct. 3.		To his Account of time for sales of 300 bushels to Tho. Cook the 1/2 at 7 s. 6 d. per bush is		0037	10 00
		To his Account ready money for 1/2 of 306 bushels at 7 s. 4 d.		0037	08 00
		Sum is		0181	24 08
		<i>Said Vincent his Account of ready money Debitor.</i>			
Sept. 2.		To his Account by me in Comp. for 1/2 of the Charges	168 Guild 6 ft 4 do.	0666	16 08
Nov. 5.		To his Account by me in Comp. for 1/2 of Charges on Rye		0008	05 04
		To Cash paid Stephen Hardie at Par 660 Guild. 17 ft.		0066	01 08
		Sum is		0081	24 08
		<i>Said Vincent his Account of time Debitor</i>			
Sept. 1.		To William Newton his bill at two usances for 1000 Guild.		0100	00 00
Nov. 5.		To 1/2 part of the money received of Tho. Cook		0037	10 00
		To his Account ready money		0006	06 08
		Sum is		0143	16 08
		<i>Tho. Cook of Exon Baker Debitor</i>			
Oct. 3.		To Rye payable for 300 bushels at 7 s. 6 d. is		0112	10 00
		<i>William Newton Debitor</i>			
Nov. 5.		To Cash for his Bill paid him in money		0100	00 00
		<i>Profit and Loss Debitor</i>			
Nov. 10.		Rest clearly gotten as per Con. carried to ball.		0038	02 04
		<i>Balance Debitor</i>			
Nov. 10.		Rest in Cash as appeareth		0038	02 04

40 0038 02 04



*The Leager of the Partie disposing the said Goods  
in Partnership kept with Account of Ready  
money and time.*

		<i>Rye in Comp. Creditor</i>		
Oct. 3	By 300 Bushels sold Tho. Cook at 7 s 6 d.	0112	10	00
15	Rye 306 bushels sold severel at 7 s. 4 d.	0112	04	00
		Sum is---	0224	14 00

		<i>Cash Creditor</i>		
Sept. 29	By Rye in Comp. for Freight and Custom 205 Gnild.	0020	10	00
Nov. 5	By money paid William Newton in full of his Bill	0100	00	00
10	By Vincent his Account ready money paid Stephen Hardy	0066	01	00
		0038	02	00
		Sum is---	0224	14 00

		<i>Said Account per Con. Creditor</i>		
Sept. 1	By Rye 10 Last Custom Ensurance. &c.	0159	10	00
Sept. 29	By the ; of the Charges on the Rye	0006	16	08
Nov. 5	By ; of the Commission and Measuring	0008	06	04
10	By ; of the clear gains on Rye	0006	11	08
		Sum is---	0181	04 08

		<i>Said Vincent his Account ready money Creditor</i>		
Oct. 15	By ; of ready money 306 bushels of Rye sold at 7 s. 4 d.	0037	08	00
Nov. 5	By ; part of the money received by me of Tho. Cook	003	10	04
10	By his Account of time	0006	06	01
		Sum is---	0041	04 08

		<i>Said Vincent his Account of time Creditor</i>		
Sept. 1	By his Account with me in Comp. for 300 Bushels Rye	0106	06	00
Oct. 3	By his ; of 300 bushels sold	0637	18	00
		Sum is---	0143	16 08

		<i>Tho. Cook per Con. Creditor</i>		
Nov. 5	By Cash received in full	0112	10	00

		<i>William Newton Creditor</i>		
Sept. 1	By Jacob Vincent his Account of time payable	0100	00	00

		<i>Profit and Loss Creditor</i>		
Nov. 5	By my Commission on the Rye partable	22 l. 09 s. 00		
	Measuring at 1 d per bush	02 l. 10 s. 00.		
10	By Rye for ;ds of the clear games	0024	19	00
		Sum is---	0013	03 04

		<i>Balance Creditor</i>		
Nov. 20	R. clearly gotten by this Account	0038	02	04
		Sum is---	0038	02 04

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00	01	5110
00	40	5110
00	41	4100

00	01	0200
00	00	0010
00	01	0000
00	02	0000
00	14	0000

00	01	2210
20	01	0000
40	00	0000
60	11	0000
80	40	0000

00	80	100
40	10	80
10	00	100
80	40	00

80	80	8010
00	81	7000
<u>80</u>	<u>81</u>	<u>7000</u>
80	81	810

0111 12 00

00 00 00 9

1

COPIES 10 00

05 04

40 20 800



*Journal on Barter Account.*

Mar. 25. 1673.

Coucheneil Debitor to stock of me *Geoffrey Weaver* of *Dartmouth* for 185 lib.

at 42 s. per lib

0388 10 00  
0111 10 00

Cash Debitor to said stock for so much in money

Apr. 16. 1673.

Barter Account Debitor to *William Darling* for 1800 yards of *Kersey Cottens* at 3 s. 4 d. per yard

0380 00 00

Said *William Darling* Debitor to Barter Account for 185 lib. of *Coucheneil* sold at 3 li. per lib.

0335 00 00  
0255 00 00

Cash Debitor to said *Darling* for so much money

Apr. 20. 1673.

Barter Account Debitor to *Thomas Galtson* for 10000 lib. of *Tobacco* bought in Barter at 6 d. per lib. is

0400 00 00

Said *Galtson* Debitor to Barter Account for 1800 yards of *Cottens* sold him at 4 s. per yard

0360 00 00  
0040 00 00

More said *Galtson* Debitor to Cash paid him

April 25. 1673.

Barter Account Debitor to *Philip Thomas* for 75 fine *Sarges* at 4 li. per *Pecce* taken in Barter

0300 00 00

*Philip Thomas* Debitor to Barter Account for 16000 lib. of *Tobacco* sold in Barter at 9 d. per lib.

0600 00 00  
0300 00 00

Cash Debitor to said *Philip Thomas* received in money

April 30.

Cash Debitor to *Sarges* for 75 *Pecces* sold at 4 li. per *Pecce*

0225 00 00

Here you may see that Rarity of this Rule which was promised.

K

Stock

		Stock Debitor			
April 30		To my Stock with gain as per con.	852	00	00
		Cash Debitor			
Mar. 25		To Stock for so much money in hand	111	10	00
April 16		To William Darling for so much paid me	255	00	00
Apr. 25		To Philip Thomas received in full of his Barter	300	00	00
Apr. 30		To Sarges 75 pieces sold at 3 lib. per peece	225	10	00
		Sum is--	892	00	00
		Barter Account Debitor			
April 16		To William Darling for 1800 yards Cottens at 3 s. 4 d.	300	00	00
		Rest the said Coucheneil worth as in that Account	388	10	00
April 20		To Thomas Gofson 16000 lib. of Tobacco at 6 d.	400	00	00
25		The said Kersey Cottens ported Cr.	133	10	00
		To Philip Thomas for 75 Sarges at 4 lib.	300	00	00
		R. The Tobacco in that Account worth money	173	10	00
		R. Carried to profit and loss beside	126	10	00
		The Sarges clearly gotten	1822	00	00
		Sum is--	1822	00	00
		Coucheneil Debitor			
Mar. 25		To Stock for 185 lib. at 42 s per lib.	388	10	00
		William Darling Debitor			
April 16		To Barter Account for 185 lib. of Coucheneil at 3 li.	555	00	00
		Kersey Cottens Debitor			
April 16		To Barter for 1800 yards cost as money	133	10	00
		Thomas Gofson Debitor			
April 20		To Barter Account for 1800 yards Cottens at 4 s.	360	00	00
		More to Cash paid in full the Barter	400	00	00
		Sum is--	400	00	00
		Tobacco Debitor			
April 20		Rest in Barter 16000 lib. of Tobacco as money	173	10	00
		Philip Thomas Debitor			
April 25		To Barter Account 16000 lib. of Tobacco at 9 d.	600	00	00
		Sarges Debitor			
April 25		R. 75 Peecces of Sarges gotten on Barter	000	60	00
		R. The clear gaines per Con. to Proc. and Lo.	329	10	00
		Profit and Loss Debitor			
		Rest the sum per con. carried to Stock	352	60	00
			Stock		



1673

(45)

		I.	S.	D.
		388	10	00
Mar. 25	By Coucheneil 185 lib. at 42 s. per lib.	111	10	00
	By Cash for so much money	352	00	00
Apr. 30	Rest gotten on Barter Account	853	00	00
		Sum is--		
		040	00	00
April 20	By Thomas Golston paid in full of Barter	852	00	00
30	Rest in Cash equivalent to the above demanding } Stock	892	00	00
		Sum is--		
		555	06	00
April 16	By William Darling sold 185 lib. Coucheneil at 3 li.	133	10	00
	R. the said Cottens as money is	360	00	00
20	By Tho. Golston 1800 yards Cottens at 4 s.	173	10	00
	R. The Tobacco bought as money	600	00	00
25	By Philip Thomas 16000 of Tobacco at 9 d.	000	2	00
	R. The Sarges clearly gotten valued nothing } More beside the gaires per con.	182	00	00
		Sum is--		
		388	10	00
April 16	By Barter sold 185 lib. as in that Account	300	00	00
		255	00	00
		133	10	00
April 16	By 1800 yards of Kersey Cottens	173	10	00
	By Cash paid me in full of the Barter	600	00	00
		400	00	00
		173	10	00
April 20	By Barter Account 16000 lib. of Tobacco sold at 6 d.	300	00	00
	R. The Tobacco carried to Barter Account	300	00	00
		600	00	00
		225	10	00
April 25	By Barter sold 75 Sarges at 4 li.	126	10	00
	By Cash paid in full of his Barter	225	10	00
		351	00	00
		Sum is--		
April 30	By Sarges 75 Peecces per con. at 3 li per Peece	126	10	00
		225	10	00
April 25	Rest gotten on Barter Account beside the Goods clear	351	00	00
Apr 25	By sales of the Sarges clear gains			
		Sum is--		

F I N I S.